

STATE OF IOWA  
DEPARTMENT OF COMMERCE  
UTILITIES BOARD

IN RE:  ATMOS ENERGY CORPORATION	DOCKET NO. RFU-03-9 (PGA-03-43)
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**ORDER ACCEPTING REFUND REPORT**

(Issued October 22, 2004)

On October 1, 2004, Atmos Energy Corporation (Atmos) filed a refund report for certain refunds to all firm customers beginning January 1, 2004. Atmos was directed to make the refunds in an order issued October 30, 2003, in Docket No. PGA-03-43. The refund was based upon an overcollection from the annual purchased gas adjustment reconciliation for the period 12-month period ending August 31, 2003. The refund was identified as Docket No. RFU-03-9.

The Board has reviewed the refund report and finds that Atmos has made the refund in substantial compliance with the Board's order. The Board will accept the refund report.

**IT IS THEREFORE ORDERED:**

The refund report filed by Atmos Energy Corporation on October 1, 2004, is  
accepted.

**UTILITIES BOARD**

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/s/ Mark O. Lambert

ATTEST:

/s/ Sharon Mayer  
Executive Secretary

/s/ Elliott Smith

Dated at Des Moines, Iowa, this 22<sup>nd</sup> day of October, 2004.